How to... correctly spend your grant budget, cause we are not allowed to fudge it
SPGM Post-Award Staff

• Grants Specialists:
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Sponsored Programs and Grants Management

• Our office offers assistance with two main functions: Pre-Award and Post-Award.
  – Post-Award assists the Project Director in administering his/her award including the approved budget.
What is the approved budget?

• It is included in the award that has been approved by the sponsor.

• It is the financial plan for the project.

• Refer to it and other award documents throughout the life of the award.
Common Grant Terms

- **Principal Investigator (PI) or Project Director** - The individual responsible to direct the project or activity being supported by the grant.

- **Project Period** - The period established in the award document during which time funded activities occur.

- **Close-out period** - The process at the end of a sponsored award by which the University completes any required accounting to the sponsor and prevents any further expenses from being incurred on the award.
• **Direct Costs** - Clearly identifiable costs related to a specific project. Some examples are: salaries and wages, fringe benefits, supplies, contractual services, travel, and equipment.

• **Facilities and Administrative (F&A) Costs** - Expenses incurred in supporting research or other activities but not directly attributable to just one project. General categories include the cost of facilities, utilities, equipment, general office supplies & University services such as purchasing, personnel, accounting, or computing.
• Office of Management & Budget (OMB)-a Federal regulatory body that issues circulars/regulations that apply to various organizations

–The circulars that apply to RU are: A-21, A-110, and A-133.
• **Cost accounting standards (CAS)** are issued by the Cost Accounting Standards Board (CASB)

  – The standards that apply to RU are included in OMB Circular A-21.
Some things that the grants specialists will consider before approving an expenditure are...
Does it pass the test of allowability?

Is it:

- **Reasonable & necessary** - prudent person test
- **Allocable** - actually benefit the project to which it is being charged
- **Consistent** with CAS - how do we treat the same costs on other projects: Direct or Indirect?
- **Permissible** by the sponsor - are there any limitations or exclusions for this expense?

See OMB Circular A-21, Section C2
We also consider:

• Is the request included in your approved budget and budget narrative?
• Does it follow RU’s policies & procedures or the sponsor’s guidelines?
• Are there sufficient funds remaining in the grant account?
• Are there sufficient funds available in the appropriate budget pool code for this expense?
• If the answer to any of these questions is “no”, then the grants specialist will contact the project director and/or person requesting the expense to discuss the issue.

• Some options in this situation:
  – Does the agreement allow RU some discretion with the budget?
  – Do we need to request approval from the sponsor?
  – Should the expenditure request be revised?
  – Disapproval of the request.
How to process personnel...
- **Personnel** should be included in the approved budget.
  - PR-23 Form for new positions
  - PR-40 Form for initiating personnel payments
  - PR-4 Form is used to separate individuals
  - I-9 Form required prior to employment
  - Applications and other forms provided by HR
- All personnel forms should have start and end dates within the award period.
- Please contact HR for details on each form
Banner Self Service
“How to” tips when using Banner

• Refer to the “Banner Account Code Quick Reference by Budget Pool Code” on the Budget office website when looking at a budget query or try this link: http://cfo.asp.radford.edu/temp/Account%20Codes%20RU1.pdf

• Remember to subtract out the expenditures from the budget pool code totals.

• All budget transfers except personnel should be initiated at the departmental level.
# Organization Budget Status Report

By Account

Period Ending Jun 30, 2009
As of Dec 23, 2008

<table>
<thead>
<tr>
<th>Chart of Accounts</th>
<th>R Radford University</th>
<th>Commitment</th>
<th>All</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>F200000   XXXXXX</td>
<td>Program</td>
<td>All</td>
</tr>
<tr>
<td>Organization</td>
<td>1xxxxx     XXXXXX</td>
<td>Activity</td>
<td>All</td>
</tr>
<tr>
<td>Account</td>
<td>All</td>
<td>Location</td>
<td>All</td>
</tr>
</tbody>
</table>

## Query Results

### Account Title

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Title</th>
<th>FY09/PD12 Adopted Budget</th>
<th>FY09/PD12 Budget Adjustment</th>
<th>FY09/PD12 Adjusted Budget</th>
<th>FY09/PD12 Year to Date</th>
<th>FY09/PD12 Encumbrances</th>
<th>FY09/PD12 Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>712240</td>
<td>Emp Training Courses/Workshops/Conf</td>
<td>$ -</td>
<td>$ -</td>
<td>$1,709.30</td>
<td>$179.00</td>
<td>$(1,888.30)</td>
<td></td>
</tr>
<tr>
<td>712270</td>
<td>Training-Travel</td>
<td>$ -</td>
<td>$ -</td>
<td>$2,289.17</td>
<td>$ -</td>
<td>$(2,289.17)</td>
<td></td>
</tr>
<tr>
<td>7123</td>
<td>Travel</td>
<td>$ 4,994.00</td>
<td>$(250.00)</td>
<td>$4,744.00</td>
<td>$ -</td>
<td>$(4,744.00)</td>
<td></td>
</tr>
<tr>
<td>712830</td>
<td>Travel, Public Carriers</td>
<td></td>
<td></td>
<td>$ 547.54</td>
<td>$ -</td>
<td>$(547.54)</td>
<td></td>
</tr>
<tr>
<td>7130</td>
<td>Supplies and Materials</td>
<td>$ 1,000.00</td>
<td>$ 250.00</td>
<td>$1,250.00</td>
<td>$ -</td>
<td>$1,250.00</td>
<td></td>
</tr>
<tr>
<td>Report Total (of all records)</td>
<td>$ 5,994.00</td>
<td>$ -</td>
<td>$5,994.00</td>
<td>$4,546.01</td>
<td>$179.00</td>
<td>$1,268.99</td>
<td></td>
</tr>
</tbody>
</table>
How to process travel...
• Travel- should be included in your approved budget.
  – Request for travel form
  – Reimbursement form for individuals
  – Vendors are reimbursed through eVA

• For more information please see the memorandum dated 8/1/08 regarding “Banner Finance Implementation Update – Travel” which follows...
We are currently encountering difficulty with interfacing travel transactions between eV A and Banner Finance. Until further notice, please do not enter any travel reimbursements in eV A and continue to follow the interim procedures that were sent out on July 9, 2008, for processing all travel requests and reimbursements. Travel expenses that are paid directly to a vendor (e.g., registrations) and not reimbursed to the employee may be entered into eV A to generate a purchase order for payment processing. The interim procedures are as follows:

- Travel requests should continue to be submitted for President or designee approval on the current Request for Travel form. Request for Travel forms should continue to include all estimated costs of the trip.
- For **airfare**, the attached Airfare Requisition Sign-off form should be completed and signed by the appropriate vice president or designee. The original should be sent to Christian Travel and a copy should be faxed or mailed to Accounts Payable. During this interim period, there will not be a purchase order number, so this field may be left blank.
- For **rental cars**, continue to complete the Enterprise Rental Car Reservation form located on Facilities Management’s webpage (see link at http://www.radford.edu/~fac-man/Transportation/Enterprise.htm). However, in the PR# field, enter a seven digit number that will be comprised of the current IFAS department code to be charged, a single digit for the month of the trip, and two digits for the day of departure. For example, if your IFAS department code is 1622 and your trip is beginning on July 9, the seven digit code would be 1622709. Continue to fax a copy of the form to Enterprise. In addition, during this interim period, please fax or mail a copy of the form to Accounts Payable.
- At the conclusion of the business travel, complete the attached Travel Reimbursement form and send to Accounts Payable for processing.
- Please contact Accounts Payable (ext. 7609, fax 7732, Box 6906) if you have questions.

Thank you for your patience with these adjustments to our procedures during this interim period. If you have questions, you may contact Evelyn Wilson at 6239 (email at ecwilson@radford.edu) or Bill Shorter at 5794 (email at wshorter@radford.edu).
eVA
“How to” tips when using eVA

• Make sure adequate funds are in the grant account budget and appropriate budget pool code in Banner before a request is put into eVA.

• If a budget transfer is needed and it is allowable by the sponsor, please enter the budget transfer in Banner prior to the PR.

• When entering requests in eVA, please make sure you include sufficient description and the fund in the title line.

If you have any questions please call our office or Materials Management.
Project Directors
Tips for Project Directors

• Frequently review the Banner budget query report & compare it to the approved budget.

• For an accurate balance keep an up-to-date spreadsheet that incorporates the Banner report listed above, F&A (indirect), and any travel, personnel, and purchase requests totals that have not posted to Banner.
• Work closely with your assistants.
• Remember you are solely responsible for the project including the financial management.
• Keep all grant related documentation in case of audit for at least 3 years after the project ends.
• Expend all necessary funds at least 30 days before the grant ends.
• Any expense should not be incurred until approval for that expense has been received or the purchaser may be liable for the expense.
  – Example: using personal credit cards
• For specific information please see the State Compliance Audit Memo located on the Budget website or visit: http://cfo.asp.radford.edu/temp/State%20Compliance%20Audit.doc

• Let SPGM know if you have any questions or problems.
Updates at SPGM

• We have a new director: Anne Pascucci
• We are updating our website (http://www.radford.edu/sponsrpr/) and plan to have plenty of information available to assist you.
  – This training session and others will be added soon.
  – We hope to have links to answer the majority of your questions.
Any comments or questions?